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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 24th September, 2025

GUJARAT ELECTRICITY DUTY ACT, 1958.

No. (GHN-75) ELD-2025-S.3(3)(b)(01)-ED Cell: WHEREAS the diamond industry is facing crisis at the international level;

And with a view to give relief to diamond workers and the diamond industry, it was considered necessary to declare a relief package to the affected diamond workers and micro units of the diamond industries under the Government resolution, Industries and Mines Department No. ૬૨૭-102025-442-Ch, dated the 24th May, 2025 (hereinafter referred to as "the said Resolution"), for a period of one year i.e from 1st July, 2025 to 30th June 2026.

AND WHEREAS the Government of Gujarat has decided to remit the electricity duty to eligible micro units of the diamond industries.

NOW, THEREFORE, in exercise of the powers conferred by clause (b) of sub-section (3) of Section (3) of the Gujarat Electricity Duty Act, 1958 (Bom. XL of 1958), the Government of Gujarat hereby remits the electricity duty for eligible micro units of the diamond industries for a period of one year i.e from 1st July, 2025 to 30th June 2026 subject to the following conditions, namely:-

(1) Eligibility Criteria:

I. The micro unit shall be required to fulfill all eligible criteria and conditions as specified in Para [B-1] of the said Resolution;

II. The unit must be approved by the District Level Committee (DLC) specified in Para [C-1] and [E] of the said Resolution as an eligible unit;

III. In case where the energy is being consumed for any other purpose in addition to the purpose for which remission is granted under this notification, the eligible unit shall be required to have a separate meter or sub-meter for indicating the consumption of energy for which remission is granted.

(2) Submission of Application:

I. The eligible units are required to submit their application within a month from the date of issuance of this notification.

II. The eligible unit shall be required to obtain a Certificate of Remission from the Commissioner of Electricity Duty, Rajya Kar Bhavan, Ashram Road, Ahmedabad by applying online only to email address: coll-off-ced@gujarat.gov.in, in the Form RA (Part A and Part B) along with documents specified in Para (3) of this notification.

(3) Submission of Documents:

I. Following documents are required to be submitted along with application, Form RA:

i. Copy of approval letter/certificate of District Level Committee (DLC), regarding eligibility under the scheme, as specified in Para [E] 4. of the said Resolution;

ii. Latest electricity bill;

iii. Details of meter or sub-meters with their numbers and the date of installation;

iv. Self-declaration in prescribed format. Copy of the same is available online on link:

https://shorturl.at/xTNqV or

https://commercialtax.gujarat.gov.in/vatwebsite/download/form/Self-Declaration%20_For%20New%20Industrial%20Unit.pdf

(4) Issuance of Certificate:

I. On receipt of an application along with required documents as mentioned in Para (3) above, the Commissioner of Electricity Duty or any Officer authorized by him, shall process the application; and if he is satisfied that the applicant is entitled to get the remission from payment of electricity duty, he shall grant the Certificate of Remission in Form RC within a period of fifteen working days from the date of application. If any discrepancy is found or if all eligibility criteria are not fulfilled, the application may be rejected after providing reasonable opportunity of being heard.

II. In cases where, approval/rejection letter/certificate is yet to be issued by the DLC, and the applicant has already submitted the application within one month of issuance of this notification as specified in 'Para (2) I' above, the process of approval/rejection by the Commissioner of Electricity Duty or any officer authorized by him, in this regard to be kept pending. The applicant shall be required to submit the approval letter/certificate issued by DLC within two months of its issuance, to the Commissioner of Electricity Duty failing which the Application shall be liable to be rejected.

FORM RA

(see para2(II))

Remission form for the Payment of Electricity Duty for
Micro Units as per Government Resolution of the Industries and Mines Department,
No. ૬૨૭-૧૦૨૦૨૫-૪૪૨-ચ dated 24th May, 2025

PART A

[I] Details of Authorized Person:

1	Name of authorized person	
2	Address of authorized person	
3	City/Village	
4	Taluka	
5	District	
6	Pin Code	
7	E-mail address of authorized person	
8	Contact no.	
9	Authorized person's PAN	

[II] Details of Unit:

10	Name of Unit	
11	Address of Unit	
12	City/Village	
13	Taluka	
14	District	
15	Pin Code	
16	Unit's PAN	
17	GSTIN (if any)	

PART-B

1	Electricity connection no.	
2	Connected load (HP/ KW)	
3	Licensee name (UGVCL/ PGVCL/ MGVCL/ DGVCL/ TPL)	
3A	Division	
3B	Sub-division	
3C	Licensee address	
4	Present electricity duty rate	

5	Date of establishment of the unit		
6	Date of commencement of commercial activity		
7	Udyam Registration No. & Date (Note: Registration must be obtained before 31/03/2025)		
8	Do you have residential, sports, club, canteen etc.? (If yes, then attach sub- meters details)	□ Yes	□ No

Date:

Place: **Stamp and sign of authorized signatory**

FORM RC

(See para 4(I) and 2(Ii))

CERTIFICATE OF REMISSION FROM PAYMENT OF ELECTRICITY DUTY

This is to certify that M/s _____ is a 'micro unit' engaged in the business of diamond industry entitled to remission from payment of electricity duty under sub-section (3) of section 3 of the Gujarat Electricity Duty Act, 1958 read with the Government Resolution of the Industries and Mines Department No. ઇરઉ-૧૦૨૦૨૫-૪૪૨-ચ dated 24th May, 2025 for the electricity consumed by the said unit, with effect from _____ to _____ from following sources:

(1) Connection No. : _____

(2) Generating sets : (a) Capacity : _____

(b) Registration No. : _____

(3) Other sources : _____

The aforesaid remission from payment of electricity duty shall be available subject to the terms and conditions mentioned in this notification and the Government Resolution of the Industries and Mines Department No. ઇરઉ-૧૦૨૦૨૫-૪૪૨-ચ dated 24th May, 2025.

Signature
Name and designation of the
Officer.....

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

Signature Not Verified
Signed by:BHOLUSINGH G THAKUR
Date: 2025.09.30 08:57:31 +05:30
Reason: Validate Document
Location: Government Central Press, Gandhinagar